

**AMENDMENTS TO THE CLAIMS**

Please cancel claims 1-11.

Listing of Claims:

Claims 1-11 (Cancelled)

12. (New) A dielectric film comprising:

an underlying layer formed on a crystalline semiconductor layer and made of a crystalline metal oxide that is formed by epitaxial growth so as to substantially lattice-match crystals of the semiconductor on the principal surface of the semiconductor layer; and

a crystalline ZrO<sub>2</sub> layer formed on the underlying layer.

13. (New) The dielectric film of claim 12, wherein the metal material for the underlying layer is at least one material selected from the group consisting of Mg, Zr, Y, Ce, La and Bi.

14. (New) The dielectric film of claim 12, wherein a ferroelectric layer is formed on the crystalline ZrO<sub>2</sub> layer.